

De EU en de fiscale soevereiniteit van de Caribische Koninkrijksdelen

mr. Germaine Rekwest

CAPITA SELECTA

**CARIBISCH
FISCAAL RECHT**

De rol van de EU

1. Concorderende rechtspraak
2. Strijd tegen schadelijke belastingconcurrentie
 - 1997 **EU Code of Conduct** for business taxation
 - EU schadelijke preferentiële regimes
 - 2008 EU **Tax Good Governance**
 - * transparantie
 - * informatie-uitwisseling
 - * fair taxation

EU Tax Good Governance

1

- Transparantie, informatie-uitwisseling en fair taxation

2

- + minimum standaarden BEPS

3

- Derde landen (niet-EU lidstaten)

FAIR TAXATION

Tax Action Plan for Fair and Simple Taxation Supporting the EU's recovery

25 new initiatives to make taxation fairer, simpler and better adapted to our digital world.



Facilitating trade in goods and services in the EU

The Commission will propose amending the VAT Directive to move towards a single EU VAT registration system.

Digital-friendly VAT rules

The Commission will modernise VAT rules to ensure they are fit for the online platform economy.

Modern VAT rules for financial services

The Commission will update VAT rules on financial services, taking into account the rise of the digital economy.



Clear tax residency rules

The Commission will clarify tax residency rules for cross-border EU workers.

Tackling VAT fraud head-on

To fight VAT fraud and help compliant businesses, the Commission will support Eurofisc to improve the use of technology and information sharing between Member States.

Fair taxation is the springboard that will help our economy bounce back.

15 July 2020

- Juli 2020 EC: 'New EU Tax Package'
- COVID-19
- Wat is 'fair'?
- Impact op fiscale soevereiniteit?
- dr. Irma Mosquera

Statement dr. Irma Mosquera

“(…) However, the impact of the Code of Conduct and the use of the list of non-cooperative jurisdictions on “small jurisdictions” especially the overseas countries and territories of EU countries should be taken into account by the EU. These “small jurisdictions” – small islands in particular – have little economic weight in the global tax landscape. These small jurisdictions face unique economic challenges due to their small population, limited resources and excessive dependence on international trade“

<https://globtaxgov.weblog.leidenuniv.nl/files/2020/11/Statement-Mosquera-EU-Parliament-FISC-Public-Hearing-2-Dec-2020-FINAL-.pdf>

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